

# Memorandum

260.0080

To: Mr. W. E. Williams

Sacramento, California  
June 26, 1953

From: Bill Holden

Subject: C--- Tanning Company  
---  
California

Account No. - - XXXX

Santotan KR is a basic chrome sulphate and is purchased for use in the tanning of hides to make leather.

“The Chemistry of Leather Manufacture” by McLaughlin and Theis (1945) shows that basic chrome sulphate is used in the one-bath process of chrome tanning. While there is as yet no generally accepted theory of chrome tanning, the various hypotheses all agree that a chrome compound either is physically deposited in the hide or combines chemically with the protein matter in the hide. In any event, the physical or chemical reaction produces the finished leather.

It appears therefore that Santotan KR is purchased for the purpose of resale.

Bill Holden

BH:ja